

**Office of Chief Counsel
Internal Revenue Service
Memorandum**

Number: **200906004**

Release Date: 2/6/2009

CC:TEGE:EOEG:ET1

POSTN-136824-08

UILC: 3231.01-00

date: October 20, 2008

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business became an affiliated employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____ became an affiliated employer under the Railroad Retirement Tax Act, effective _____ , the beginning of the first year it was both under common control with a rail carrier and performed services in connection with railroad transportation. Please take the appropriate action regarding this business.

Janine Cook

cc: